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TITLE 31--MONEY AND FINANCE

SUBTITLE II--THE BUDGET PROCESS

CHAPTER 15--APPROPRIATION ACCOUNTING

SUBCHAPTER I--GENERAL

Sec. 1501. Documentary evidence requirement for Government obligations

(a) An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of--

(1) a binding agreement between an agency and another person (including an agency) that is--

(A) in writing, in a way and form, and for a purpose authorized by law; and

(B) executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided;

(2) a loan agreement showing the amount and terms of repayment;

(3) an order required by law to be placed with an agency;

(4) an order issued under a law authorizing purchases without advertising--

(A) when necessary because of a public exigency;

(B) for perishable subsistence supplies; or

(C) within specific monetary limits;

(5) a grant or subsidy payable--

(A) from appropriations made for payment of, or contributions to, amounts required to be paid in specific amounts fixed by law or under formulas prescribed by law;

(B) under an agreement authorized by law; or

(C) under plans approved consistent with and authorized by law;

- (6) a liability that may result from pending litigation;
- (7) employment or services of persons or expenses of travel under law;
- (8) services provided by public utilities; or
- (9) other legal liability of the Government against an available appropriation or fund.

(b) A statement of obligations provided to Congress or a committee of Congress by an agency shall include only those amounts that are obligations consistent with subsection (a) of this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 927.)

Historical and Revision Notes

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1501(a).....	31:200(a).	Aug. 26, 1954, ch. 935, Sec. 1311(a), (e), 68 Stat. 830, 831.
1501(b).....	31:200(e).	

In subsection (a), before clause (1), the words "After August 26, 1954" are omitted as executed. In clause (1), the words "an agency and another person (including an agency)" are substituted for "the parties thereto, including Government agencies" for clarity. In clause (2), the word "valid" is omitted as unnecessary. In clause (6), the words "brought under authority of law" are omitted as surplus. In clause (9), the word "legally" is omitted as surplus.

In subsection (b), the words "consistent with" are substituted for "as defined in" for clarity and for consistency with section 1108 of the revised title. The word "valid" is omitted as unnecessary.

Section Referred to in Other Sections

This section is referred to in sections 1108, 1502 of this title; title 19 section 2345; title 22 section 2361; title 49 sections 5309, 47110.